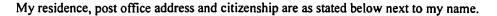


MAY 0 3 2002 \$

DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below harded inventor, I hereby declare that:



I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

SYSTEM AND METHOD OF CALCULATING SALES TAX BASED UPON GEOGRAPHIC REGION

the specification of which was filed on December 28, 2001, Serial No. 10/032,871.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56 (including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application).

I hereby claim foreign priority benefits under 35 U.S.C. § 119(a)-(d) or § 365(b) of any foreign application(s) for patent or inventor's certificate, or § 365(a) of any PCT international application which designated at least one country other than the United States, listed below and have also identified below any foreign application for patent or inventor's certificate, or PCT international application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application(s):

| | | Certified Copy | | | |
|----|--------|----------------|------------|------------------|----------|
| | Number | Country | Year Filed | Priority Claimed | Attached |
| 1. | | | • | | |
| 2. | | | | | |

I hereby claim the benefit under 35 U.S.C. § 119(e) of any United States provisional application(s) listed below:

Application Number

Filing Date

1. 2.

I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s), or § 365(c) of any PCT international application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 C.F.R. § 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

| | Application Number | Filing Date | Status; patented, pending, abandoned |
|----|--------------------|-------------|--------------------------------------|
| 1. | 10/032,871 | 12/28/01 | Pending |
| 2. | | | • |

As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) listed below to prosecute this application and transact all business in the Patent and Trademark Office connected therewith, and to

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file and prosecute any corresponding foreign applications, including any international applications under the Patent Cooperation Treaty or the European Patent Convention: The practitioners at Sprint associated with the Customer Number provided below, in addition to the following attorneys at the law firm of Shook, Hardy & Bacon L.L.P., 1200 Main Street, Kansas City, MO 64105-2118: Michael J. Gross, Reg. No. 35,528; Scott B. Strohm, Reg. No. 42,172; Ladi Shogbamimu, Reg. No. 46,291; Christopher J. Eaton, Reg. No. 51,143; and Jesse J. Camacho, Reg. No. 51,258.

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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